

**EXHIBIT D**

**SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY**

**EXHIBIT D-1**

**SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY  
AS COMPARED TO BUDGET FOR JANUARY 2018**

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Budgeted for January 2018</b>	<b>Hours Billed in January 2018</b>
B110 Case Administration	350	191
B112 General Creditor Inquiries	5	1
B113 Pleadings Review	130	66
B120 Asset Analysis and Recovery	5	1
B140 Relief from Stay / Adequate Protection Proceedings	5	12
B150 Meetings of Creditors' Committee and Communications with Creditors	125	196
B155 Court Hearings (including Preparation for Court Hearings)	50	66
B160 Employment / Fee Applications (Paul Hastings)	40	80
B161 Budgeting (Case)	5	2
B165 Employment / Fee Applications (Other Professionals)	0	4
B180 Avoidance Action Analysis	25	0
B185 Assumption / Rejection of Leases and Contracts	10	0
B190 Other Contested Matters	135	4
B191 General Litigation	1,250	1,777
B195 Non-Working Travel <sup>1</sup>	10	26
B210 Debtors' Financial Information and Operations/Fiscal Plan	50	7
B220 Employee Benefits / Pensions	5	0
B230 Financing / Cash Collections	10	63
B231 Security Document Analysis	40	0

<sup>1</sup> The firm charges one-half a timekeeper's normal billing rate for any time incurred on account of non-working travel.

B260	Meetings of and Communications with Debtors/Oversight Board	25	45
B261	Investigations	125	55
B310	Claims Administration and Objections	25	86
B320	Plan and Disclosure Statement	50	39
<b>TOTAL HOURS</b>		<b>2,470</b>	<b>2,721</b>
<b>TOTAL FEES</b>		<b>\$2,237,820<sup>2</sup></b>	<b>\$2,294,367</b>
<b><i>MINUS 20% DISCOUNT<sup>3</sup></i></b>		<b>(\$447,564)</b>	<b>(\$458,873)</b>
<b>TOTAL FEES (NET OF DISCOUNT)</b>		<b>\$1,790,256</b>	<b>\$1,835,493</b>

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<sup>2</sup> The Total Estimated Fees are calculated based on a \$906 blended hourly rate for the Paul Hastings attorneys who are expected to work on this matter during the period from January 1, 2018 through January 31, 2018. The impact of the agreed-upon 20% end of the case write-off on the blended hourly rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% discount, would be approximately \$725.

<sup>3</sup> For illustrative purposes only. Indeed, pursuant to the order authorizing the Committee's retention of Paul Hastings LLP [Docket No. 999], Paul Hastings can designate the precise fees to be waived to attain the 20% overall reduction in total fees in connection with the final fee application process. In other words, Paul Hastings may designate its entire final fee application as the source of this reduction or a combination of reductions across other fee application.

**FURTHER BREAKDOWN OF COMPENSATION REQUESTED  
BY PROJECT CATEGORY AND BY MATTER<sup>4</sup>**

***Official Committee of Unsecured Creditors of Commonwealth of PR (Matter ID 00002)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	465.90	\$280,368.00
B113 Pleadings Review	102.70	\$68,209.00
B120 Asset Analysis and Recovery	6.20	\$7,558.00
B140 Relief from Stay / Adequate Protection Proceedings	12.20	\$10,074.00
B150 Meetings of and Communications with Creditors	154.20	\$148,661.50
B155 Court Hearings	72.20	\$59,944.50
B160 Employment / Fee Applications (Paul Hastings)	347.30	\$276,040.00
B161 Budgeting (Case)	9.60	\$9,535.50
B165 Employment / Fee Applications (Other Professionals)	4.30	\$4,407.50
B190 Other Contested Matters	80.60	\$80,056.00
B195 Non-Working Travel	4.30	\$2,795.00
B210 Debtor's Financial Information and Operations/Fiscal Plan	1.80	\$1,845.00
B260 Meetings of and Communications with Debtors/Oversight Board	22.50	\$26,162.00
B261 Investigations	6.30	\$7,406.00
B310 Claims Administration and Objections	149.40	\$135,553.50
B320 Plan and Disclosure Statement (including Business Plan)	164.40	\$98,803.50
<b>TOTAL</b>	<b>1,603.90</b>	<b>\$1,217,419.00</b>

***COFINA Dispute Analysis (Matter ID 00003)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	266.20	\$99,740.50
B113 Pleadings Review	64.60	\$47,475.00

<sup>4</sup> The fees set forth on this Exhibit D-1 do **not** take into account Paul Hastings' agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process.

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B150 Meetings of and Communications with Creditors	11.70	\$13,305.00
B155 Court Hearings	18.90	\$21,129.50
B190 Other Contested Matters	12.30	\$13,354.00
B191 General Litigation	3,618.90	\$3,189,084.50
B260 Meetings of and Communications with Debtors/Oversight Board	111.00	\$112,885.50
<b>SUBTOTAL</b>	<b>4,103.60</b>	<b>\$3,496,973.50</b>
<b>Credit for Fee Reductions Pursuant to First Interim Fee Order</b>		<b>(\$13,507.00)</b>
<b>Credit for Net Billing Errors on October, November and December 2017 Fee Statements</b>		<b>(\$809.50)</b>
<b>TOTAL</b>		<b>\$3,482,657.00</b>

*Communications with Creditors (other than Committee Members) / Website (Matter ID 00004)*

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	1.40	\$1,404.00
B112 General Creditor Inquiries	3.00	\$2,818.50
B150 Meetings of and Communications with Creditors	21.60	\$16,715.50
B310 Claims Administration and Objections	10.40	\$7,033.00
<b>TOTAL</b>	<b>36.40</b>	<b>\$27,971.00</b>

*Fiscal Plan Analysis (Matter ID 00005)*

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	0.30	\$276.50
B210 Debtors' Financial Information and Operations/Fiscal Plan	3.40	\$4,282.50
<b>TOTAL</b>	<b>3.70</b>	<b>\$4,559.00</b>

*PREPA (Matter ID 00006)*

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Billed</b>
B110 Case Administration	20.60	\$16,111.00
B113 Pleadings Review	49.60	\$32,818.50

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Billed</b>
B120 Asset Analysis and Recovery	9.20	\$10,558.50
B150 Meetings of and Communications with Creditors	12.30	\$13,623.00
B155 Court Hearings	25.40	\$22,200.50
B185 Assumption / Rejection of Leases and Contracts	0.90	\$1,044.00
B190 Other Contested Matters	10.20	\$10,431.00
B191 General Litigation	52.30	\$48,022.50
B210 Debtors' Financial Information and Operations/Fiscal Plan	2.10	\$2,422.50
B230 Financing/Cash Collections	63.40	\$62,231.50
B231 Security Document Analysis	5.20	\$4,430.00
B260 Meetings of and Communications with Debtors/Oversight Board	17.50	\$20,374.50
B261 Investigations	50.00	\$46,681.50
<b>TOTAL</b>	<b>318.70</b>	<b>\$290,949.00</b>

***HTA (Matter ID 00007)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	11.20	\$4,661.50
B113 Pleadings Review	21.60	\$15,304.00
B150 Meetings of and Communications with Creditors	0.40	\$480.00
B155 Court Hearings	34.80	\$32,552.50
B191 General Litigation	222.10	\$204,017.50
B260 Meetings of and Communications with Debtors/Oversight Board	3.10	\$3,019.00
B310 Claims Administration and Objections	3.90	\$2,788.50
<b>TOTAL</b>	<b>297.10</b>	<b>\$262,823.00</b>

***ERS (Matter ID 00008)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	11.60	\$9,423.50
B113 Pleadings Review	27.40	\$17,994.50
B140 Relief from Stay / Adequate Protection Proceedings	1.90	\$1,699.50

B155 Court Hearings	5.50	\$6,710.00
B260 Meetings of and Communications with Debtors/Oversight Board	0.60	\$615.00
<b>TOTAL</b>	<b>47.00</b>	<b>\$36,442.50</b>

*Other Adversary Proceedings (Matter ID 00009)*

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B110 Case Administration	16.10	\$6,279.00
B113 Pleadings Review	38.00	\$25,343.00
B150 Meetings of and Communications with Creditors	2.20	\$2,444.00
B155 Court Hearings	46.00	\$41,621.00
B191 General Litigation	165.30	\$155,249.00
<b>TOTAL</b>	<b>267.60</b>	<b>\$230,936.00</b>

*Mediation (Matter ID 00010)*

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B110 Case Administration	25.10	\$18,545.50
B150 Meetings of and Communications with Creditors	8.90	\$9,281.00
B191 General Litigation	431.90	\$388,666.50
B210 Debtors' Financial Information and Operations/Fiscal Plan	17.00	\$20,560.00
B231 Security Document Analysis	5.80	\$6,125.00
B260 Meetings of and Communications with Debtors/Oversight Board	5.70	\$7,123.00
<b>TOTAL</b>	<b>494.40</b>	<b>\$450,301.00</b>

*GO Bond Debt Issues (Matter ID 00011)*

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B191 General Litigation	6.90	\$4,979.00
B310 Claims Administration and Objections	24.40	\$17,677.50
<b>TOTAL</b>	<b>31.30</b>	<b>\$22,656.50</b>

*Creditors Committee Meetings (Matter ID 00012)*

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B150 Meetings of and Communications with Creditors	326.30	\$315,408.00
B195 Non-Working Travel	19.70	\$11,223.75
<b>TOTAL</b>	<b>346.00</b>	<b>\$326,631.75</b>

***Rule 2004 Investigations (Matter ID 00013)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	0.70	\$273.00
B155 Court Hearings	16.20	\$13,793.50
B260 Meetings of and Communications with Debtors/Oversight Board	1.10	\$1,223.00
B261 Investigations	90.90	\$87,229.50
<b>TOTAL</b>	<b>108.90</b>	<b>\$102,519.00</b>

***Constitutional Issues (Matter ID 00014)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B155 Court Hearings	39.30	\$39,279.00
B190 Other Contested Matters	53.90	\$49,619.50
B191 General Litigation	266.10	\$247,546.00
B195 Non-Working Travel	6.00	\$2,985.00
B260 Meetings of and Communications with Debtors/Oversight Board	3.10	\$3,177.50
<b>TOTAL</b>	<b>368.40</b>	<b>\$342,607.00</b>

***Rule 2004 (White Fish) (Matter ID 00010)***

<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110 Case Administration	25.20	\$8,253.00
B113 Pleadings Review	2.40	\$2,197.50
B150 Meetings of and Communications with Creditors	0.10	\$102.50
B155 Court Hearings	2.40	\$1,294.50
B190 Other Contested Matters	47.70	\$42,559.50
B260 Meetings of and Communications with	18.50	\$17,185.00



<b>U.S. Trustee Task Code and Project Category</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
Debtors/Oversight Board		
B261 Investigations	235.70	\$195,954.00
<b>TOTAL</b>	<b>332.00</b>	<b>\$267,546.00</b>

**EXHIBIT D-2**

**SUMMARY OF EXPENSE REIMBURSEMENTS REQUESTED BY CATEGORY**

<b>Category</b>	<b>Amount</b>
Travel Expenses – Airfare	\$1,370.00
Travel Expenses – Lodging	\$915.68
Travel Expenses - Taxi / Ground Transportation	\$6,140.73
Meals (while working on Committee matters)	\$935.05
Certified Copies of Documents	\$24.40
Conference calls – Domestic	\$1,130.93
Courtcall	\$770.00
Courier Service	\$2,481.61
Messenger	\$422.25
Computer Search	\$63,068.25
Articles and Publications	\$270.06
Attorney Service	\$675.00
Banquet Room Rental	\$3,187.19
Electronic Document Retrieval	\$20.00
In-house Black and White Reproduction Charges (53,531 copies at \$0.08 per page)	\$4,282.48
In-house Color Reproduction Charges (13,733 copies at \$0.25 per page)	\$3,433.25
Outside Professional Services	\$24,747.77
Postage/Express Mail	\$3,513.94
<b>SUBTOTAL</b>	<b>\$117,388.59</b>
<b>Credit for Cost Reductions Pursuant to First Interim Fee Order</b>	<b>(\$21,926.16)</b>
<b>TOTAL</b>	<b>\$95,462.43</b>